


STD 98/6W - Notice of Withdrawal - Sales tax: classification of frozen yoghurt

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Notice of Withdrawal

Sales Tax Determination

Sales tax: classification of frozen yoghurt

Sales Tax Determination STD 98/6 is withdrawn with effect from today.

1. Sales Tax Determination STD 98/6 explains the meaning of frozen yoghurt and explains that frozen yoghurt is exempt from sales tax under item 68 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1992*.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

18 July 2007

ATO references

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